

- Residential
- Condominiums
- Vacant Land

\*Source: Realtor Association of Maui. Information deemed reliable, but not guaranteed.

	% OF CLOSINGS	# OF UNITS RECORDED		MEDIAN PRICE			MEDIAN DAYS ON MARKET
HOMES	41%	465	▲ 3%	\$1,300,000	▲ 12%	78	
CONDO	49%	560	▼ -6%	\$880,000	▲ 5%	79	
LAND	10%	119	▲ 19%	\$980,000	▲ 40%	93	

DISTRICT	2024 VS 2023 YTD NUMBER OF UNITS		2024 VS 2023 YTD TOTAL DOLLAR VOLUME		
	2024	% Change	DISTRICT	2024	% Change
CENTRAL	204	-11%	SOUTH	\$1,007,189,216	58%
EAST	12	-20%	WEST	\$358,897,897	-27%
LANAI/MOLOKAI	55	2%	CENTRAL	\$200,065,499	-9%
NORTH SHORE	69	19%	UPCOUNTRY	\$162,289,624	14%
SOUTH	440	9%	NORTH SHORE	\$129,648,999	49%
UPCOUNTRY	115	19%	LANAI/MOLOKAI	\$32,933,950	30%
WEST	249	-14%	EAST	\$11,207,000	-66%
<b>TOTAL</b>	<b>1,144</b>	<b>0%</b>	<b>TOTAL</b>	<b>\$1,902,232,185</b>	<b>16%</b>

- % of Closed Sales by Districts through July 31, 2024
- Number of Recorded transactions from January 1, 2024 – July 31, 2024

## RESIDENTIAL

YEAR-OVER-YEAR

465 TOTAL NUMBER OF SALES 2024	▲ <b>3%</b>	\$1,300,000 MEDIAN SALES PRICE 2024	▲ <b>12%</b>	\$824,810,355 TOTAL DOLLAR VOLUME 2024	=	\$825,342,280 TOTAL DOLLAR VOLUME 2023	=	<b>0%</b>
453 TOTAL NUMBER OF SALES 2023		\$1,165,000 MEDIAN SALES PRICE 2023		\$825,342,280 TOTAL DOLLAR VOLUME 2023				

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	1	1	0%	\$1,415,000	\$1,525,000	-7%	\$1,415,000	\$1,525,000	-7%
Kahului	45	64	-30%	\$1,150,000	\$962,000	20%	\$52,779,388	\$63,424,143	-17%
Wailuku	93	93	0%	\$1,250,000	\$1,050,000	19%	\$111,969,611	\$117,398,553	-5%
<b>EAST</b>									
Hana	5	4	25%	\$1,125,000	\$1,187,500	-5%	\$5,288,000	\$5,437,500	-3%
Kaupo	-	1	-100%	-	\$725,000	-	-	\$725,000	-100%
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	1	-	-	\$749,000	-	-	\$749,000	-	-
<b>NORTH SHORE</b>									
Haiku	42	33	27%	\$1,487,500	\$1,410,000	6%	\$75,167,999	\$57,408,196	31%
Sprecks/Paia/Kuau	11	6	83%	\$3,100,000	\$1,706,750	82%	\$40,257,000	\$10,322,103	290%
<b>SOUTH</b>									
Kihei	67	68	-2%	\$1,350,000	\$1,135,000	19%	\$100,631,650	\$91,409,850	10%
Maalaea	1	0	-	\$2,933,006	-	-	\$2,933,006	\$0	-
Maui Meadows	7	12	-42%	\$2,760,000	\$2,790,000	-1%	\$18,035,000	\$30,974,000	-42%
Wailea/Makena	19	12	58%	\$5,000,000	\$5,899,995	-15%	\$140,232,781	\$105,456,481	33%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	27	27	0%	\$1,565,000	\$1,450,000	8%	\$44,262,975	\$45,580,000	-3%
Makawao/Olinda/Haliimaile	52	27	93%	\$1,212,000	\$1,110,000	9%	\$79,604,874	\$40,219,891	98%
Pukalani	12	19	-37%	\$1,150,000	\$1,000,000	15%	\$17,132,775	\$21,874,400	-22%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	8	10	-20%	\$2,725,000	\$3,525,000	-23%	\$23,785,000	\$56,644,136	-58%
Kapalua	4	8	-50%	\$5,131,500	\$4,350,000	18%	\$20,288,000	\$38,980,000	-48%
Lahaina	15	25	-40%	\$2,672,500	\$1,900,000	41%	\$39,835,630	\$89,473,758	-56%
Napili/Kahana/Honokowai	20	17	18%	\$1,586,500	\$1,390,000	14%	\$29,472,216	\$23,302,499	27%
Olowalu	-	2	-100%	-	\$4,800,000	-	-	\$9,600,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	8	4	100%	\$662,500	\$717,500	-8%	\$5,530,000	\$2,845,000	94%
Molokai	27	20	35%	\$462,000	\$437,500	6%	\$15,440,450	\$12,741,770	21%
<b>MAUI SUMMARY</b>	<b>465</b>	<b>453</b>	<b>3%</b>	<b>\$1,300,000</b>	<b>\$1,165,000</b>	<b>12%</b>	<b>\$824,810,355</b>	<b>\$825,342,280</b>	<b>0%</b>

JULY 2024 YTD NUMBER OF SALES			
DISTRICT	2024	2023	% Change
CENTRAL	139	158	-12%
SOUTH	94	92	2%
UPCOUNTRY	91	73	25%
NORTH SHORE	53	39	36%
WEST	47	62	-24%
LANAI/MOLOKAI	35	24	46%
EAST	6	5	20%
<b>TOTAL</b>	<b>465</b>	<b>453</b>	<b>3%</b>

JULY 2024 YTD TOTAL DOLLAR VOLUME			
DISTRICT	2024	2023	% Change
SOUTH	\$261,832,437	\$227,840,331	15%
CENTRAL	\$166,163,999	\$182,347,696	-9%
UPCOUNTRY	\$141,000,624	\$107,674,291	31%
NORTH SHORE	\$115,424,999	\$67,730,299	70%
WEST	\$113,380,846	\$218,000,393	-48%
LANAI/MOLOKAI	\$20,970,450	\$15,586,770	35%
EAST	\$6,037,000	\$6,162,500	-2%
<b>TOTAL</b>	<b>\$824,810,355</b>	<b>\$825,342,280</b>	<b>0%</b>

Source: Realtors Association of Maui - www.RAMaui.com

**CONDOMINIUM**  
YEAR-OVER-YEAR

560  
TOTAL NUMBER OF SALES  
2024

593  
TOTAL NUMBER OF SALES  
2023

-6%

\$880,000  
MEDIAN SALES PRICE  
2024

\$840,000  
MEDIAN SALES PRICE  
2023

5%

\$823,650,329  
TOTAL DOLLAR VOLUME  
2024

\$685,090,274  
TOTAL DOLLAR VOLUME  
2023

20%

	Number of Sales			Median Sales Price			Total Dollar Volume		
	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	19	13	46%	\$251,000	\$278,000	-10%	\$5,513,500	\$3,388,000	63%
Wailuku	40	36	11%	\$605,000	\$538,500	12%	\$24,223,000	\$20,541,500	18%
<b>EAST</b>									
Hana	-	-	-	-	-	-	-	-	-
Kaupo	-	-	-	-	-	-	-	-	-
Keanae	-	-	-	-	-	-	-	-	-
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	-	-	-	-	-	-	-	-	-
Sprecks/Paia/Kuau	1	-	-	\$838,500	-	-	\$838,500	-	-
<b>SOUTH</b>									
Kihei	199	230	-14%	\$799,000	\$800,000	0%	\$191,183,733	\$204,328,575	-6%
Maalaea	14	26	-46%	\$862,000	\$732,000	18%	\$11,883,000	\$18,858,000	-37%
Maui Meadows	-	-	-	-	-	-	-	-	-
Wailea/Makena	97	51	90%	\$2,731,550	\$1,995,000	37%	\$359,670,046	\$176,262,949	104%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	-	-	-	-	-	-	-	-	-
Makawao/Olinda/Haliimaile	-	-	-	-	-	-	-	-	-
Pukalani	5	4	25%	\$1,009,000	\$899,000	12%	\$4,978,000	\$3,593,000	39%
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	57	47	21%	\$1,535,000	\$1,435,000	7%	\$92,255,000	\$84,390,600	9%
Kapalua	15	19	-21%	\$2,350,000	\$1,675,000	40%	\$50,262,000	\$44,094,000	14%
Lahaina	1	43	-98%	\$95,000	\$865,000	-89%	\$95,000	\$40,808,950	-100%
Napili/Kahana/Honokowai	99	103	-4%	\$675,000	\$775,000	-13%	\$72,289,050	\$80,778,200	-11%
Olowalu	-	-	-	-	-	-	-	-	-
<b>LANAI - MOLOKAI</b>									
Lanai	4	1	300%	\$2,137,500	\$1,650,000	30%	\$7,640,000	\$1,650,000	363%
Molokai	9	20	-55%	\$275,000	\$328,500	-16%	\$2,819,500	\$6,396,500	-56%
<b>MAUI SUMMARY</b>	<b>560</b>	<b>593</b>	<b>-6%</b>	<b>\$880,000</b>	<b>\$840,000</b>	<b>5%</b>	<b>\$823,650,329</b>	<b>\$685,090,274</b>	<b>20%</b>

JULY 2024 YTD NUMBER OF SALES

DISTRICT	2024	2023	% Change
SOUTH	310	307	1%
WEST	172	212	-19%
CENTRAL	59	49	20%
LANAI/MOLOKAI	13	21	-38%
UPCOUNTRY	5	4	25%
NORTH SHORE	1	-	-
EAST	-	-	-
<b>TOTAL</b>	<b>560</b>	<b>593</b>	<b>-6%</b>

JULY 2024 YTD TOTAL DOLLAR VOLUME

DISTRICT	2024	2023	% Change
SOUTH	\$562,736,779	\$399,449,524	41%
WEST	\$214,901,050	\$250,071,750	-14%
CENTRAL	\$29,736,500	\$23,929,500	24%
LANAI/MOLOKAI	\$10,459,500	\$8,046,500	30%
UPCOUNTRY	\$4,978,000	\$3,593,000	39%
NORTH SHORE	\$838,500	-	-
EAST	-	-	-
<b>TOTAL</b>	<b>\$823,650,329</b>	<b>\$685,090,274</b>	<b>20%</b>

Source: Realtors Association of Maui - www.RAMaui.com



**VACANT LAND**  
YEAR-OVER-YEAR

119  
TOTAL NUMBER OF SALES  
2024

100  
TOTAL NUMBER OF SALES  
2023

19%

\$980,000  
MEDIAN SALES PRICE  
2024

\$701,000  
MEDIAN SALES PRICE  
2023

40%

\$253,771,501  
TOTAL DOLLAR VOLUME  
2024

\$129,807,993  
TOTAL DOLLAR VOLUME  
2023

96%

Number of Sales

Median Sales Price

Total Dollar Volume

	2024	2023	%Change	2024	2023	%Change	2024	2023	%Change
<b>CENTRAL</b>									
Kahakuloa	-	-	-	-	-	-	-	-	-
Kahului	-	-	-	-	-	-	-	-	-
Wailuku	6	23	-74%	\$537,000	\$550,000	-2%	\$4,165,000	\$14,663,000	-72%
<b>EAST</b>									
Hana	4	8	-50%	\$705,000	\$607,500	16%	\$3,875,000	\$4,946,000	-22%
Kaupo	1	1	0%	\$630,000	\$21,132,920	-97%	\$630,000	\$21,132,920	-97%
Keanae	1	1	0%	\$665,000	\$685,000	-3%	\$665,000	\$685,000	-3%
Kipahulu	-	-	-	-	-	-	-	-	-
Nahiku	-	-	-	-	-	-	-	-	-
<b>NORTH SHORE</b>									
Haiku	14	19	-26%	\$782,500	\$871,383	-10%	\$11,035,500	\$19,052,765	-42%
Sprecks/Paia/Kuau	1	-	-	\$2,350,000	-	-	\$2,350,000	-	-
<b>SOUTH</b>									
Kihei	2	-	-	\$2,472,500	-	-	\$4,945,000	-	-
Maalaea	-	-	-	-	-	-	-	-	-
Maui Meadows	-	1	-100%	-	\$1,620,000	-	-	\$1,620,000	-100%
Wailea/Makena	34	4	750%	\$5,062,500	\$1,721,904	194%	\$177,675,000	\$9,953,808	1685%
<b>UPCOUNTRY</b>									
Kula/Ulupalakua/Kanaio	14	14	0%	\$762,500	\$1,275,000	-40%	\$12,427,000	\$25,583,000	-51%
Makawao/Olinda/Haliimaile	2	6	-67%	\$1,165,000	\$675,000	73%	\$2,330,000	\$5,300,000	-56%
Pukalani	3	-	-	\$495,000	-	-	\$1,554,000	-	-
<b>WEST</b>									
Honokohau	-	-	-	-	-	-	-	-	-
Kaanapali	4	5	-20%	\$907,500	\$1,125,000	-19%	\$3,605,000	\$14,966,000	-76%
Kapalua	3	3	0%	\$1,342,500	\$1,200,000	12%	\$4,110,000	\$3,720,000	11%
Lahaina	22	3	633%	\$812,500	\$1,300,000	-38%	\$18,701,001	\$3,825,000	389%
Napili/Kahana/Honokowai	1	-	-	\$4,200,000	-	-	\$4,200,000	-	-
Olowalu	-	3	-100%	-	\$780,000	-	-	\$2,745,000	-100%
<b>LANAI - MOLOKAI</b>									
Lanai	-	-	-	-	-	-	-	-	-
Molokai	7	9	-22%	\$100,000	\$217,500	-54%	\$1,504,000	\$1,615,500	-7%
<b>MAUI SUMMARY</b>	<b>119</b>	<b>100</b>	<b>19%</b>	<b>\$980,000</b>	<b>\$701,000</b>	<b>40%</b>	<b>\$253,771,501</b>	<b>\$129,807,993</b>	<b>96%</b>

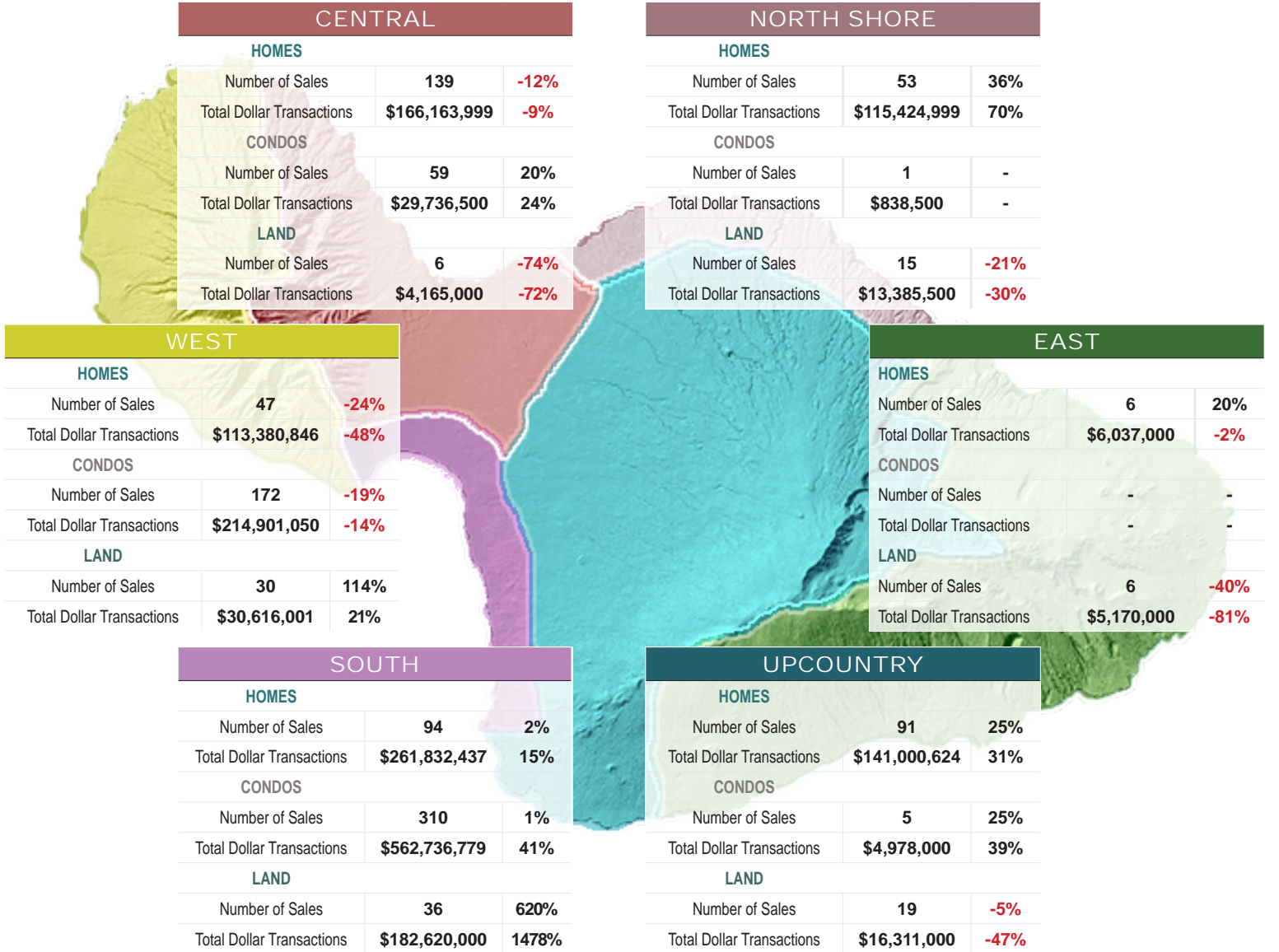
JULY 2024 YTD NUMBER OF SALES

JULY 2024 YTD TOTAL DOLLAR VOLUME

Source: Realtors Association of Maui - www.RAMaui.com

DISTRICT	2024	2023	% Change
SOUTH	36	5	620%
WEST	30	14	114%
UPCOUNTRY	19	20	-5%
NORTH SHORE	15	19	-21%
LANAI/MOLOKAI	7	9	-22%
CENTRAL	6	23	-74%
EAST	6	10	-40%
<b>TOTAL</b>	<b>119</b>	<b>100</b>	<b>19%</b>

DISTRICT	2024	2023	% Change
SOUTH	\$182,620,000	\$11,573,808	1478%
WEST	\$30,616,001	\$25,256,000	21%
UPCOUNTRY	\$16,311,000	\$30,883,000	-47%
NORTH SHORE	\$13,385,500	\$19,052,765	-30%
EAST	\$5,170,000	\$26,763,920	-81%
CENTRAL	\$4,165,000	\$14,663,000	-72%
LANAI/MOLOKAI	\$1,504,000	\$1,615,500	-7%
<b>TOTAL</b>	<b>\$253,771,501</b>	<b>\$129,807,993</b>	<b>96%</b>



- CENTRAL**  
Kahakuloa, Kahului, Wailuku
- EAST**  
Hana, Kaupo, Kipahulu, Nahiku
- NORTH SHORE**  
Haiku, Sprecklesville/Paia/Kuau
- SOUTH**  
Kihei, Maalaea, Maui Meadows, Wailea/Makena
- UPCOUNTRY**  
Kula/Ulupalakua/Kanaio, Makawao/Olinda/Haliimaile, Pukalani
- WEST**  
Kaanapali, Kapalua, Lahaina, Napili/Kahana/Honokowai, Olowalu

Source:  
Realtors Association of Maui  
www.RAMau.com

### RESIDENTIAL TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$140,232,781
Wailuku	\$111,969,611
Kihei	\$100,631,650
Makawao/Olinda/Haliimaile	\$79,604,874
Haiku	\$75,167,999
Kahului	\$52,779,388
Kula/Ulupalakua/Kanaio	\$44,262,975
Sprecklesville/Paia/Kuau	\$40,257,000
Lahaina	\$39,835,630
Napili/Kahana/Honokowai	\$29,472,216

### CONDOMINIUM TOP 10 AREAS

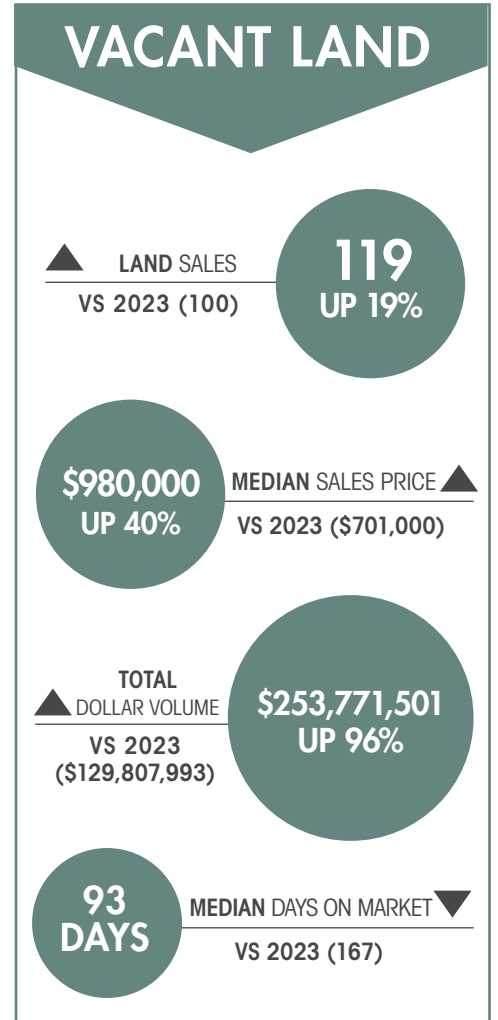
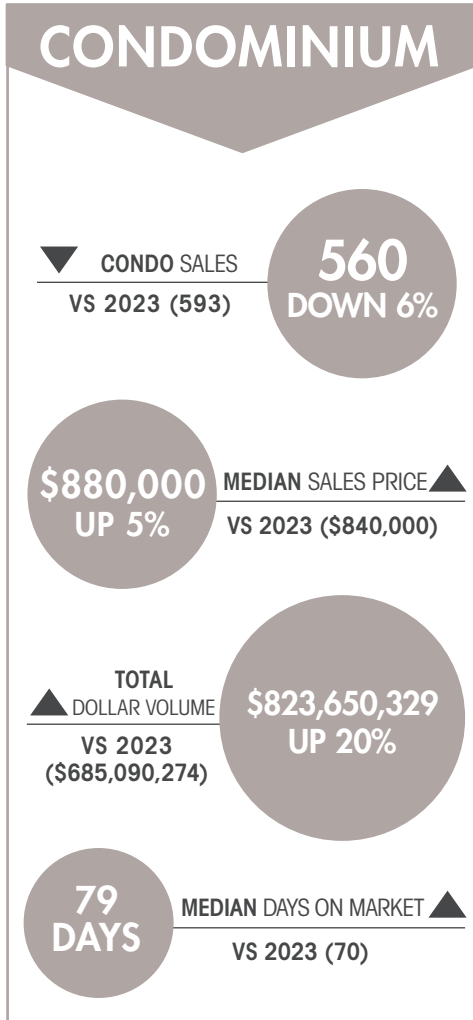
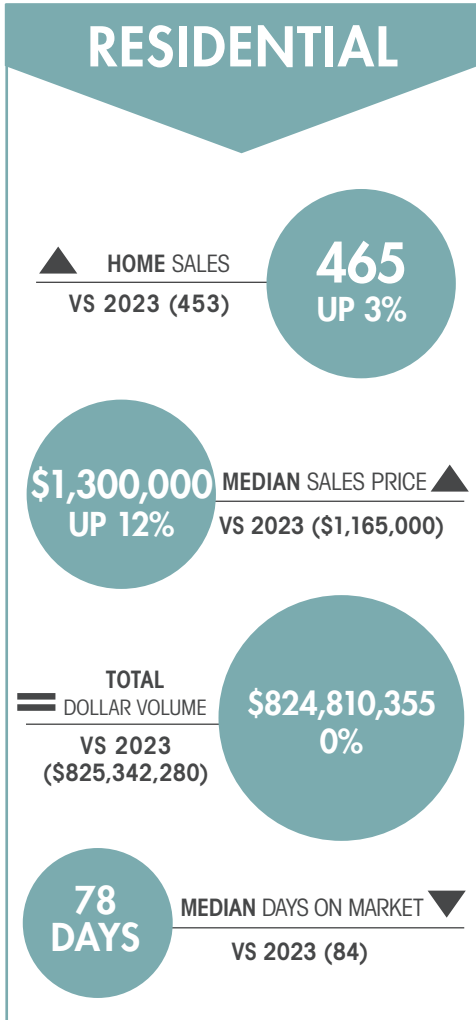
Total Dollar Volume

Wailea/Makena	\$359,670,046
Kihei	\$191,183,733
Kaanapali	\$92,255,000
Napili/Kahana/Honokowai	\$72,289,050
Kapalua	\$50,262,000
Wailuku	\$24,223,000
Maalaea	\$11,883,000
Lanai	\$7,640,000
Kahului	\$5,513,500
Pukalani	\$4,978,000

### VACANT LAND TOP 10 AREAS

Total Dollar Volume

Wailea/Makena	\$177,675,000
Lahaina	\$18,701,001
Kula/Ulupalakua/Kanaio	\$12,427,000
Haiku	\$11,035,500
Kihei	\$4,945,000
Napili/Kahana/Honokowai	\$4,200,000
Wailuku	\$4,165,000
Kapalua	\$4,110,000
Hana	\$3,875,000
Kaanapali	\$3,605,000



Source: Realtors Association of Maui – www.RAMaui.com

## State of Hawaii Conveyance Tax Law

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

BASIS AND RATE OF CONVEYANCE TAX			
CONSIDERATION PAID		Scale #1:	Scale #2:
At Least	But Less Than	Applies to all transfers or conveyance of realty or any interest therein, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's exemption.  (increments of \$100 of sale price will be added proportionately to tax)	Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption.  (increments of \$100 of sale price will be added proportionately to tax)
\$0	\$600,000	10¢	15¢
\$600,000	\$1 Million	20¢	25¢
\$1 Million	\$2 Million	30¢	40¢
\$2 Million	\$4 Million	50¢	60¢
\$4 Million	\$6 Million	70¢	85¢
\$6 million	\$10 million	90¢	\$1.10
\$10 Million and Above		\$1.00	\$1.25



## HARPTA - Hawaii Real Property Tax Act

**The Hawaii Real Property Tax Act (HARPTA)** requires the buyer who purchases real property from a non-resident of Hawaii to withhold **7.25%\*** of the amount realized (generally the sales price) and remit it to the Department of Taxation within 20 days of closing unless an exemption applies.

The 7.25% withholding represents an estimate of the Hawaii capital gains tax that may be owed by the non-resident when selling real property in Hawaii.

The standard Hawaii Association of Realtors Purchase Contract provides that escrow is to withhold and remit the HARPTA amount to the Department of Taxation unless the seller provides the buyer with a certificate of exemption or waiver from HARPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under Hawaii law, it is the buyer's responsibility to determine if the seller is a non-resident of Hawaii and that the proper withholding amount is remitted to the Department of Taxation on a timely basis.

## FIRPTA - Foreign Investment Real Property Tax Act

**The Foreign Investment in Real Property Tax Act (FIRPTA)** requires the buyer who purchases real property from a foreign seller to withhold 10% or 15% of the amount realized (generally the sales price) and remit it to the IRS within 20 days of closing unless an exemption applies. The withholding percentage will depend upon the sales price and whether the buyer or buyer's family member intends to use the real property as a residence.\*

The withholding percentage represents an estimate of the federal capital gains tax that may be owed by the foreign seller when selling real property in the United States.

The standard Hawaii Association of REALTORS® Purchase Contract provides that escrow is to withhold and remit the FIRPTA amount to the IRS unless the seller provides the buyer with a certificate of exemption or waiver from FIRPTA.

It is the seller's burden to prove that an exemption / waiver applies and for the buyer to acknowledge and approve the seller's exemption / waiver prior to closing. Under federal law, it is the buyer's responsibility to determine if the seller is a foreigner subject to FIRPTA withholding and that the proper withholding amount is remitted to the IRS on a timely basis.

\*Buyer or member of buyer's family must have definite plans to reside in the property for at least 50% of the number of days the property is used by any person during each of the first two 12-month periods following the date of transfer.

This information is presented for informational purposes only and is deemed reliable but is not guaranteed. It is not our intention to provide any legal financial or business advice. For specific information, please consult a qualified advisor.

\*FNT Internal Update July, 2018

# REAL PROPERTY TAX RATES

## Honolulu County

Classification	Tax Rate (Per \$1,000)	Rate
Residential		\$3.50
Hotel and Resort		\$13.90
Commercial		\$12.40
Industrial		\$12.40
Agricultural		\$5.70
Preservation		\$5.70
Public Service		\$0.00
Vacant Agricultural		\$8.50
Residential A Tier 1: Up to \$1,000,000		\$4.00
Residential A Tier 2: More than \$1,000,000		\$11.40
Bed and Breakfast Home		\$6.50
Transient VR Tier 1: Up to \$800,000		\$9.00
Transient VR Tier 2: More than \$800,000		\$11.50

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2024** 1<sup>st</sup> half of fiscal year tax payment due

**Sep 30, 2024** Deadline for filing exemption claims & ownership documents

**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

For More Information Visit: [www.realpropertyhonolulu.com](http://www.realpropertyhonolulu.com)

## Hawai'i County

Classification	Tax Rate (Per \$1,000)	Rate
Affordable Rental Housing		\$5.75
Residential Tier 1: Up to \$2,000,000		\$11.10
Residential Tier 2: More than \$2,000,000		\$13.60
Apartment		\$11.70
Commercial		\$10.70
Industrial		\$10.70
Agricultural and Native Forest		\$9.35
Conservation		\$11.55
Hotel/Resort		\$11.55
Homeowner		\$5.75

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2024** 1<sup>st</sup> half of fiscal year tax payment due

**Dec 31, 2024** Deadline for filing exemption claims & ownership documents for August 20th real prop taxes the following year

**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

**June 30, 2025** Deadline for filing exemption claims & ownership documents for February 20th real prop taxes the following year

For More Information Visit: [https://hawaiipropertytax.com/tax\\_rates.html](https://hawaiipropertytax.com/tax_rates.html)



# FISCAL YEAR July 1, 2024 to June 30, 2025

## Maui County

Classification	Tax Rate (Per \$1,000)	Rate
Owner-Occupied Tier 1: Up to \$1 Million		\$1.80
Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$2.00
Owner-Occupied Tier 3: More Than \$3 Million		\$3.25
Non-Owner-Occupied Tier 1: Up to \$1 Million		\$5.87
Non-Owner-Occupied Tier 2: \$1,000,001 to \$3 Million		\$8.50
Non-Owner-Occupied Tier 3: More Than \$3 Million		\$14.00
Apartment		\$3.50
Hotel And Resort		\$11.75
Time Share		\$14.60
TVR-STRH Tier 1: Up to \$1,000,000		\$12.50
TVR-STRH Tier 2: \$1,000,001 to \$3,000,000		\$13.50
TVR-STRH Tier 3: More Than \$3,000,000		\$15.00
Long-Term Rental Tier 1: Up to \$1 Million		\$3.00
Long-Term Rental Tier 2: \$1,000,001 to \$3 Million		\$5.00
Long-Term Rental Tier 3: More Than \$3 Million		\$8.00
Agricultural		\$5.74
Conservation		\$6.43
Commercial		\$6.05
Industrial		\$7.05
Commercial Residential Tier 1: Up to \$1,000,000		\$4.00
Commercial Residential Tier 2: \$1,000,001 to \$3,000,000		\$5.00
Commercial Residential Tier 3: More Than \$3,000,000		\$8.00

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2024** 1<sup>st</sup> half of fiscal year tax payment due

**Dec 31, 2024** Deadline for filing exemption claims & ownership documents

**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

For Info On Classifications Visit: [www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes](http://www.mauicounty.gov/755/Classification-for-Tax-Rate-Purposes)

## Kauai County

Classification	Tax Rate (Per \$1,000)	Rate
Owner Occupied		\$2.59
Non-Owner Occupied Residential Tier 1: Up to \$1.3 mil		\$5.45
Non-Owner Occupied Residential Tier 2: \$1,300,001 to \$2 mil		\$6.05
Non-Owner Occupied Residential Tier 3: More than \$2 mil		\$9.40
Vacation Rental Tier 1: Up to \$1 mil		\$11.30
Vacation Rental Tier 2: \$1,000,001 to \$2.5		\$11.75
Vacation Rental Tier 3: \$ More than \$2.5 mil		\$12.20
Hotel and Resort		\$11.75
Commercial		\$8.10
Industrial		\$8.10
Agricultural		\$6.75
Conservation		\$6.75
Owner-Occupied Mixed-Use		\$5.05

### REAL PROPERTY TAX DUE DATES:

**Aug 20, 2024** 1<sup>st</sup> half of fiscal year tax payment due

**Sep 30, 2024** Deadline for filing exemption claims & ownership documents

**Feb 20, 2025** 2<sup>nd</sup> half of fiscal year tax payment due

For more information visit: [www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax-Assessment](http://www.kauai.gov/Government/Departments-Agencies/Finance/Real-Property-Tax-Assessment)